

# Differences between State Board of Accounts and Department of Local Government and Finance

## State Board of Accounts

- Performs financial and compliance audits of state and local governments;
- Prescribes forms and uniform accounting systems;
- Publishes and updates *Accounting and Uniform Compliance Guidelines Manual for Libraries*;
- Collects annual financial reports of local government units and municipal corporations on behalf of the United States Bureau of the Census; and
- Provides training for public officials and employees.

## Department of Local Government Finance (DLGF)

- Certifies budgets, tax rates and levies;
- Administers property tax laws;
- Publishes and updates *Library Budget Manual*;
- Prescribes budget forms;
- Writes memos regarding particular funds or financial processes; and
- Ensures property assessments are made in a manner provided for by law.

## Budget Division

- Works closely with local officials in preparing their annual budgets and provides recommendations to the Commissioner on matters related to budgets, rates, levies, exceptions to property tax controls and taxpayer exceptions to tax rate increases. Provides field representatives to better serve local government.
- Annexations
- Assessed Value Certification Process (AV's)
- Bonds / Additional Appropriations/ Tax Control Boards
- Budget certification -Tax Rates and Values / Levies
- CAGIT / CEDIT/ COIT/ LOIT related questions
- Provisional Billing
- TIF / Fire protection territories and districts / other special districts